



Where Child Support Meets
Special Needs

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A Survey of the Law in 2025

2025 National Conference on  
Special Needs Planning and  
Special Needs Trusts

Stetson University College of Law

Presented by  
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9 Questions

1. Can a parent be required to support an adult child? If so, why?

2. Must the adult child be disabled before majority age or emancipation?

3. Must legal action for child support for adult child be commenced before majority age?

4. Can child's public benefits be offset against parent's child support obligation?

5. Can a trust for child's benefit be used to offset parent's child support obligation?

6. Can child support be paid directly to child's SNT to avoid reduction in SSI?

7. Can SNT be garnished for the beneficiary's obligation to pay child support?

8. Is Sole Benefit Rule violated if SNT pays beneficiary's child support obligation?

9. Do distributions from a SNT count as income to beneficiary when calculating beneficiary's child support obligation?

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Chart of Cases & Statutes in 50 States  
plus District of Columbia

Appendix A

| State | Parent May<br>be Required<br>to Pay CS for<br>Adult Child<br>Sufficiently<br>Disabled | Disability<br>Must Onset<br>Before<br>Majority Age,<br>or<br>Emancipation | Request for<br>Adult CS<br>Must Occur<br>Before<br>Majority<br>Age | Public<br>Benefits<br>Can Be<br>Offset<br>Against<br>CS | Statutes | Cases |
|-------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------|----------|-------|
|       |                                                                                       |                                                                           |                                                                    |                                                         |          |       |

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| Update to Appendix A Chart of 6-2025 |                     |             |                                                                                                                                                                          |                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                 |
|--------------------------------------|---------------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                      |                     |             | Public Benefits Can be Offset Against CS                                                                                                                                 | Statutes                                                                                                                                                                                                                 | Cases                                                                                                                                                                                                                                                                           |
| Idaho                                | No, Statute & Cases |             |                                                                                                                                                                          | I.C. 32-706                                                                                                                                                                                                              | 1. State ex rel. Cromwell v. Panzeri, 76 Idaho 211, 280 P2d 1064 (1955); 2. Piatt v. Piatt, 32 Idaho 407, 184 P. 470 (1919); 3. Stanger v. Stanger, 98 Idaho 725, 571 P2d 1126 (1977); 4. Mefford-Stanger v. Stanger, No. 41262, 2014 WL 3555781 (Idaho Ct. App. July 17, 2014) |
| Ken - tucky                          | Yes, Case 1         | Yes, Case 8 | Yes, for SSD from Soc Sec account of parent required to pay CS (Statute 1, Case 5, 6, 9); but not for arrearage (Case 10; but see Statute 1). Possible, for SSI (Case 7) | Ky.Rev.Stat. Ann. 1. 403.211 (16) "A payment of money received by a child as a result of a parental disability shall be credited against the child support obligation of the parent..."; 2. 405.020(2) ("The father...") |                                                                                                                                                                                                                                                                                 |

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| Special Needs Trust<br>Chart of Cases & Statutes in 50 States<br>plus District of Columbia<br>Appendix B |                                         |                                                                    |                                                             |          |       |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------------|-------------------------------------------------------------|----------|-------|
| State                                                                                                    | SNT Can Be Offset Against Child Support | SNT Liable For Trust Beneficiary's Obligation to Pay Child Support | Statute Allows Child Support Payment to Special Needs Trust | Statutes | Cases |
|                                                                                                          |                                         |                                                                    |                                                             |          |       |

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Can a parent be required to support an adult child?

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## Common Law – Minor Child

Parents have duty to support a minor child

- Blackstone – “a principle of natural law”
- Kent – “the voice of nature”
- Lord Coke – “The father is bound to support his minor children, if he be of ability, even though they have property of their own”

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## Common Law – Adult Child

England - Duty to support adult child based on Elizabethan Poor Law, not common law

- Duty to keep child from being pauper
- If “poore olde blind lame and impotent, not able to work”
- Tax imposed if failed to provide for your child, grandchild, or parent if they are such a person

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## Current Law in America

**Most courts find a duty to support adult child in common law and/or state statute**

- **76%** (39/51) of the States and D.C. require parent to support adult child who cannot self-support
  - 3 States limit to age 21 or 26
  - 1 State not clear, but probably impose under filial statute
  - 28 States have statute, either specific child support or filial law statute
- **24%** (12/51) of the States do not require

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## Current Law in America

- Child support duty only imposed on divorced parents
  - Does Not violate the U.S. Constitution's 14<sup>th</sup> Amendment equal protection clause
- Agreement of parents to continue child support will be honored
  - Divorce Decree or Child Support Order

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Must the adult child  
be disabled before  
majority age or  
emancipation?

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## Must Child Be Disabled as a Minor?

Majority of courts hold child must have become disabled while a "minor"

But many courts and statutes stretch the definition of "minor" or "child" out to when the child is actually "emancipated"

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## Emancipation

"When a child who is physically and mentally able to take care of himself voluntarily abandons the parental roof and leaves its protection and influence and goes out to fight the battle of life on his own account, the parent is no longer under legal obligation to support him. . . .

Emancipation works a severance of the filial relation as completely as if the child were of age. Whether there has been an emancipation is a question of fact, but what is emancipation is a question of law."

*Iroquois Iron Co. v. Indus. Comm'n*, (Ill. 1920)

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## Emancipation

- Generally, a child is not emancipated until
  - Age 18, or older if still in high school
  - Unless child marries, enters military, or permanently leaves home prior to this age
- Some States extend through 21 if attending any school
- Some states extend with no limit if child is disabled and, therefore, cannot self-support

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## Emancipation Rationale

If child has a disability and not capable of self-supporting, the child never becomes emancipated and remains a "minor" or a "child" and parent has continuing duty to support the child even if over the age of majority.



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## Emancipation Rationale

If disability occurs before the child is emancipated, parent's support duty continues.

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## Emancipation Rationale



Can be overridden by statute

- *Arche* case (Kansas Sup. Ct. 1990) –
  - Under common law, parent had duty to support adult "incompetent" child.
  - Legislature changed statute and removed this duty.
  - Later court decisions complied with statute and held parent no longer liable to support adult child who has a disability

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## Caselaw Can Impose Duty

7 States (including D.C.) Have Only Caselaw Imposing Unlimited Duty on Parent to Support Adult Child Who Cannot Self-Support

- 4 applying common law, usually the emancipation rationale
  - Alabama, DC, Kentucky, New Mexico
- 3 interpreting filial-type statute
  - Montana, Oregon, and possibly North Dakota

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## Statutes Can Impose Duty

**28 States** Have a Statute Imposing Unlimited Duty on Parent to Support Adult Child Who Cannot Self-Support

- 2 by filial law statute
- 26 by statute defining mental or physical disability
  - (in 2013 this was 16)

Ex: Missouri R.S.Mo. § 452.340.4

"If the child is physically or mentally incapacitated from supporting himself and insolvent and unmarried, the court may extend the parental support obligation past the child's eighteenth birthday."

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## Statutes Can Impose No Duty

**10 States** Have a Statute NOT Imposing Duty on Parent to Support Adult Child Who Cannot Self-Support

These are: Idaho, Kansas, Massachusetts, Michigan, Mississippi, Nebraska, North Carolina, South Dakota, Vermont, and Wisconsin

Ex: New Hampshire — N.H. Rev. Stat. Ann. § 461-A:14(IV)

"No child support order for a child with disabilities may continue after the child reaches age 21."

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## Caselaw Can Also Impose No Duty

**2 States** Have Only Caselaw NOT Imposing Duty on Parent to Support Adult Child Who Cannot Self-Support

- Maine, Washington

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Must legal action  
requesting child  
support for an adult  
child be  
commenced before  
majority age?

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### Must Action be Brought Before Majority Age?

- Note "majority age," not "emancipation"
- Usually arises as defense to action to modify child support
- May also arise when adult child sues
- Courts are split
- But of those that allow the suit to proceed if it was filed after majority age, most require legal action to be filed before "emancipation"

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### Must Action be Brought Before Majority Age?

Some States have a statute

- For example: Illinois Statute 750 ILCS 5/513(a)(1)
  - "When the child is mentally or physically disabled and not otherwise emancipated, an application for support may be made before or after the child has attained majority."

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Can child's public  
benefits be offset  
against parent's  
child support?

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### Public Benefits Offset Child Support?

Depends on what public benefits child is receiving

- Social Security
- SSI

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### Public Benefits Offset Child Support?

Social Security

- If from account of parent paying child support ("obligor")
- Most courts take child support into account
- Reason: Parent earned these benefits; not mere public benefits available to anyone

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## Public Benefits Offset Child Support?

### Social Security

- If from account of parent paying child support ("obligor")
  - However, some cases did not allow offset –
  - Reasons:
    - Would retroactively modify child support order, or
    - Would cause inequitable result

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## Public Benefits Offset Child Support?

### How is Social Security Received by Child Treated?

#### 3 Options:

1. Dollar-for-dollar offset;
2. Add child's SS to parent's income, then treat child's SS as paid by parent; or
3. Treat as child's income

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## Public Benefits Offset Child Support?

### Social Security

- If not from account of obligor parent paying child support
  - Usually ignored and Not taken into account
  - Reason: Child's Social Security is not from account of this parent, so this parent did not do anything to earn it.

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## Public Benefits Offset Child Support?

### Supplemental Security Income (SSI)

- Almost always NOT offset against parent's child support obligation
- Reasons:
  - SSI is to provide minimum income to child
  - Other income is offset against SSI, not vice versa
  - Parent did nothing to "earn" this benefit

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5. Can trust for child's benefit be used to offset parent's child support obligation?

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## Can Child's Trust Offset Parent's Support Obligation?

Depends on

1. Type of Trust, and
  - Support v. Special Needs or Pure Discretion
2. Intent of Settlor
  - **Tip:** Put language in the trust document describing what Settlor intends the trust to do. Courts usually try to carry out the Settlor's intent, unless illegal or against public policy.

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## Can Child's Trust Offset Parent's Support Obligation?

### Special Needs Trust

- NO – all cases have held that neither corpus nor income are taken into account when calculating parent's child support obligation
- Distributions made by SNT to supplement child's care are ignored

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## Can Child's Trust Offset Parent's Support Obligation?

### Support Trust

- YES, distributions made are taken into account when calculating parent's child support obligation

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Can child support payments be made directly to child's SNT?

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## Statutes Allowing Child Support Payments Being Paid to First-Party SNT

Currently 7 States have statutes allowing child support payments to be made to a first-party (self-settled) SNT

➤ These are: California, Georgia, Illinois, New Jersey, New York, Texas, and Virginia (all enacted after 2013)

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Can a SNT be  
garnished for  
unpaid child  
support owed by  
the beneficiary of  
the trust?

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## Beneficiary of SNT is Obligor Parent

Normally, a spendthrift clause prevents a beneficiary's creditors from garnishing a trust

But there are exceptions...

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## Beneficiary of SNT is Obligor Parent

### Uniform Trust Code § 503

- (a) "In this section, "child" includes any person for whom an order or judgment for child support has been entered in this or another State.
- (b) A spendthrift provision is unenforceable against: (1) a beneficiary's child, spouse, or former spouse who has a judgment or court order against the beneficiary for support or maintenance; ...
- (c) A claimant against which a spendthrift provision cannot be enforced may obtain from a court an order attaching present or future distributions to or for the benefit of the beneficiary. The court may limit the award to such relief as is appropriate under the circumstances." (emphasis added)

UNIF. TR. CODE § 503 (UNIF. LAW COMM'N amended 2018, Comments updated most recently 2025)

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## Beneficiary of SNT is Obligor Parent

### UTC § 503 - Comment

"The effect of this exception is to permit the claimant for unpaid support to attach present or future distributions that would otherwise be made to the beneficiary.

Distributions subject to attachment include distributions required by the express terms of the trust, such as mandatory payments of income, and distributions the trustee has otherwise decided to make, such as through the exercise of discretion." (emphasis added)

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## Beneficiary of SNT is Obligor Parent

### Alexander v. Harris - 2019 Florida 2<sup>nd</sup> District Court of Appeal

- Beneficiary of first-party SNT (not clear if (d)(4)(A) or (d)(4)(C)) is father of minor child
- Mother of child obtained contempt judgement for failure to pay child support and asked for a continuing writ of garnishment directed to disbursements from the SNT
- Trial court denied because trust was a discretionary spendthrift special needs trust and father did not control disbursements
- Applying Florida's version of UTC § 503, Appeal court reversed and remanded "for entry of a continuing writ of garnishment directed to discretionary disbursements from the special needs trust."

Alexander v. Harris, 278 So. 3d 721, 722 (Fla. Dist. Ct. App. 2019)

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## Beneficiary of SNT is Obligor Parent

### *Alexander v. Harris* - 2019 Florida 2<sup>nd</sup> District Court of Appeal

- "Section 736.0503(2)(a) provides that "a spendthrift provision is unenforceable against ... [a] beneficiary's child ... who has a judgment or court order against the beneficiary for support or maintenance."
- "The Florida Supreme Court has further explained that a continuing writ of garnishment may attach to discretionary disbursements to enforce support orders and arrearages. *Bacardi v. White*, 463 So.2d 218, 222 (Fla. 1985) ("If, under the terms of the trust, a disbursement of corpus or income is due to the debtor-beneficiary, such disbursement may be subject to garnishment.")" (emphasis added)

*Alexander v. Harris*, 278 So. 3d 721, 722 (Fla. Dist. Ct. App. 2019)

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## Beneficiary of SNT is Obligor Parent

### *Alexander v. Harris* - 2019 Florida 2<sup>nd</sup> District Court of Appeal

- "Although the court cannot compel a disbursement from a trust, "[i]f disbursements are wholly within the trustee's discretion ... [and] the trustee exercises its discretion and makes a disbursement, that disbursement may be subject to the writ of garnishment." [citation omitted]
- Whether the disbursements are paid directly to the beneficiary or to third parties for his benefit is immaterial to whether they may be garnished.
- [A] claimant against which a spendthrift provision may not be enforced may obtain ... an order attaching present or future distributions to or for the benefit of the beneficiary." (emphasis in opinion)

*Alexander v. Harris*, 278 So. 3d 721, 722 (Fla. Dist. Ct. App. 2019)

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## Beneficiary of SNT is Obligor Parent

### Most states have enacted the UTC § 503

#### Only 14 states have not enacted the UTC

Alaska, California, Georgia, Idaho, Indiana, Iowa, Louisiana, Nevada, New York, Rhode Island, South Dakota, Texas, Washington

#### Not all states adopted UTC § 503 verbatim

- But for those that have,
- if their courts interpret it as the *Alexander v. Harris* court did,
- then it may be possible to garnish any distributions made from a first-party SNT



Map from Uniform Law Commission website

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## Beneficiary of SNT is Obligor Parent

Oklahoma Statute — (60 Okl. St. Ann. §175.87, 88, and 89)

If a trust created on or after November 1, 2010, contains a spendthrift provision, a creditor shall not attach present and future mandatory distributions from the trust. A creditor shall wait until a distribution is received by a beneficiary before attachment. However, an exception creditor may attach present and future mandatory distributions for child support.

The only exception creditor under the Oklahoma Discretionary and Special Needs Trust Act is a child of a beneficiary who has a judgment or court order against the beneficiary for support;

A discretionary interest is neither a property interest nor an enforceable right to a distribution; it is a mere expectancy; . . . No creditor, regardless of whether the Oklahoma Discretionary and Special Needs Trust Act provides for any exception creditors, shall attach, require the trustee to exercise the trustee's discretion to make a distribution, or cause a court to judicially sell a discretionary interest;

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Does it violate the Sole  
Benefit Rule if  
SNT pays the  
beneficiary's child  
support obligation?

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## Sole Benefit Rule

- 42 U.S.C. § 1396p(d)(4)(A) and (d)(4)(C)
  - (d)(4)(A) required the trust be "established for the benefit of" the trust beneficiary
  - (d)(4)(C) required the trust to be "established solely for the benefit of" the trust beneficiary.
- Originally found in November 1994 HCFA Transmittal 64
- Then in POMS SI 01120.201F
- POMS was revised in 2019. Now effectively the "primary benefit rule."
  - Now contains examples of distributions that do not violate sole benefit rule as long as the distribution primarily benefits the beneficiary of the first-party (self-settled) trust

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## Reasons Paying Child Support Obligation of Beneficiary Does Not violate the Sole Benefit Rule

### 1. POMS SI 01120.210.F.3.a has been modified to be essentially the primary benefit rule

"The key to evaluating this provision is that, when the trust makes a payment to a third party for goods or services, the goods or services must be for the primary benefit of the trust beneficiary. You should not read this so strictly as to prevent any collateral benefit to anyone else. For example, if the trust buys a house for the beneficiary to live in, that does not mean that no one else can live there, or if the trust purchases a television, that no one else can watch it." (emphasis added)

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## Reasons Paying Child Support Obligation of Beneficiary Does Not violate the Sole Benefit Rule

### 2. Beneficiary benefits from trust paying beneficiary's child support obligation

- A. Most trust assets and income are used to primarily benefit the beneficiary; not everything is going to the beneficiary's child
- B. Saves money for beneficiary, and possibly trust, that would be spent on legal fees, or fines and penalties that may be imposed for failure to pay child support
- C. Beneficiary avoids potential criminal penalties for failure to pay child support
- D. May help beneficiary maintain relationship with the child
- E. Reduces beneficiary's stress that may result from legal and financial pressure to pay
- F. Helps protect the beneficiary's reputation (won't be a "deadbeat parent")

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## Reasons Paying Child Support Obligation of Beneficiary Does Not violate the Sole Benefit Rule

### 3. No Federal law prohibits the trust from distributing to pay the beneficiary's child support obligation

"We can find no federal law or regulation expressly addressing the garnishment of a special needs trust to satisfy a support obligation. To the extent that 42 U.S.C. 1396p discusses support payments and eligibility, subsection (c)(2)(B)(iii) states that "[a]n individual shall not be ineligible for medical assistance by reason of paragraph (1) to the extent that ... the assets ... were transferred to ... the individual's child."

Alexander v. Harris, 278 So. 3d 721, 723 (Fla. Dist. Ct. App. 2019)

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## Reasons Paying Child Support Obligation of Beneficiary Does Not violate the Sole Benefit Rule

### 4. POMS SI 01120.201.I.1.d describes trust paying a beneficiary's creditor

Example used is paying off the beneficiary's credit card. While this POMS section is focused on whether payment of the credit card is "income" to the beneficiary, the fact this example is used at all is an argument the SSA is not bothered if the trust pays debts of the beneficiary, as long as the debt was incurred for something that benefits the beneficiary

Alexander v. Harris, 278 So. 3d 721, 723 (Fla. Dist. Ct. App. 2019)

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Do distributions from  
SNT count as  
income when  
calculating the  
beneficiary's child  
support obligation?

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## Beneficiary of SNT is Obligor Parent

No court has ruled a SNT directly liable for child support obligation of beneficiary

But distributions from SNT for benefit of beneficiary have been counted as "income" for calculation of beneficiary's child support obligation

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## Beneficiary of SNT is Obligor Parent

### Beneficiary Argument 1 –

- d4A trust is federally sanctioned device to shelter funds and should have same protection in child support proceedings

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## Beneficiary of SNT is Obligor Parent

### Court Rejected –

- “We find no authority that a SNT supersedes or in any other way influences areas of the law outside Medicaid.”

*Myers v. Myers*  
(Ohio App. 6 Dist. 2006)

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## Beneficiary of SNT is Obligor Parent

### Beneficiary Argument 2 –

- Distributions from SNT are not “income” to beneficiary for calculation of child support because beneficiary cannot control the payments.

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## Beneficiary of SNT is Obligor Parent

Court Rejected –

- Fact that beneficiary cannot control distributions from SNT is not factor in decision that such distributions are “income” to beneficiary for calculation of child support obligation

*Mencer v. Ruch*  
(Pa.Super. 2007)

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## Beneficiary of SNT is Obligor Parent

Beneficiary Argument 3 –

- Distributions from SNT can not be used to calculate beneficiary’s child support obligation because law doesn’t allow trustee to pay child support from the trust.

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## Beneficiary of SNT is Obligor Parent

Court Rejected –

- “we are not placing any child support obligation upon the trust;
- rather we are holding the actual distributions from the trust to Father are income for purposes of calculating Father’s child support obligations...”

*Mencer v. Ruch*

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## Beneficiary of SNT is Obligor Parent

### Beneficiary Argument 4 –

In-kind support and maintenance is not “income” to beneficiary for calculation of beneficiary’s child support obligation.

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## Beneficiary of SNT is Obligor Parent

### Court Agreed –

In-kind support and maintenance from beneficiary’s parents is not “income” to beneficiary for calculation of beneficiary’s child support obligation.

*In re Ramsey County ex rel. Pierce County, Wis.  
(Minn.App. 2002)*

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## Chart of Cases & Statutes in 50 States plus District of Columbia

### Appendix A

| State | Parent May<br>be Required<br>to Pay CS for<br>Adult Child<br>Sufficiently<br>Disabled | Disability<br>Must Onset<br>Before<br>Majority Age,<br>or<br>Emancipation | Request for<br>Adult CS<br>Must Occur<br>Before<br>Majority<br>Age | Public<br>Benefits<br>Can Be<br>Offset<br>Against<br>CS | Statutes | Cases |
|-------|---------------------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------|----------|-------|
|       |                                                                                       |                                                                           |                                                                    |                                                         |          |       |

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Special Needs Trust  
Chart of Cases & Statutes in 50 States  
plus District of Columbia

Appendix B

| State | SNT Can Be Offset Against Child Support | SNT Liable For Trust Beneficiary's Obligation to Pay Child Support | Statute Allows Child Support Payment to Special Needs Trust | Statutes | Cases |
|-------|-----------------------------------------|--------------------------------------------------------------------|-------------------------------------------------------------|----------|-------|
|       |                                         |                                                                    |                                                             |          |       |

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Where Child Support Meets  
Special Needs

A Survey of the Law in 2025

2025 National Conference on  
Special Needs Planning and  
Special Needs Trusts

Stetson University College of Law

Presented by  
Craig C. Reeves, CELA

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